

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 06<sup>th</sup> August, 2018**

**No. 387**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 11/2018-State Tax (Rate)**

**Date: 28th May, 2018**

### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure, No.4/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 283, dated the 6th July, 2017, namely:-

In the said notification, after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

<b>S. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

**Dipa Basnet  
Secretary**

**Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**